



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

This announcement of the issuance of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has issued the following Excise Tax Advisory:

ETA 2020.08.129 Automobile Towing and Roadside Assistance Activities

Under RCW 82.04.050(2)(e), the sale of or charge made for labor and services rendered in respect to "automobile towing and similar automotive transportation services" is a retail sale. This Excise Tax Advisory (ETA) provides information about the meaning and taxability of "automobile towing and similar automotive transportation services." This advisory also provides information about the taxability of roadside assistance activities that may be performed by towing companies.

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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